II. PUBLIC SERVICE VEHICLES.

4. The service tax due in respect of motor cabs and buses, and the Road Tax due in respect of motor lorries should be collected in accordance with the details given in the "Authority" of the District Magistrate [*vide* Rule 10]. The duty of treasury officers in this respect is to collect taxes as given in this authority.

5. The officers in charge of treasuries are Licensing Officers for the collection of—

(*a*) Vehicle Tax,
(*b*) Road Tax on private motor lorries and motor lorries let for hire,
(*c*) Service Tax on motor cabs, buses, etc.

Mileage cess will, as at present, continue to be dealt with by the District Magistrates.

Grant of Licenses.

6. Two separate forms of licenses are supplied.

(i) One of these, green in colour, bearing serially progressive numbers from 00001 onwards and *expiring on* 30*th June* 1936 is for "Vehicle Tax."

(ii) The other, blue in colour, bearing serial number C. 1 onwards and expiring on 31st March is for Road Taxes on lorries and Service Tax on motor cabs and buses.

(iii) The forms of licenses and the items printed on them are the same in both classes of licenses.

Licensing officers should be careful and issue the proper license in each case.

(iv) No separate license need be issued for mileage cess. This will continue to be received by the District Magistrates under the same rules and procedure as at present.

For details of the custody of license books, preparation of licenses, grant of licenses to parties, etc., please see Rules 3 to 13 of the Mysore Motor Vehicles Tax Rules.

Exemption from Tolls.

7. The licensing officers should acquaint themselves thoroughly with the exemption from tolls granted to different classes of vehicles, and enter the item "No tolls at....." in the license correctly. The following shows, in a tabulated form, the exemptions from tolls :—

Class of vehicles	Exempt from	Subject to
1	2	3
(i) Private motor cycles, cars, etc.	All municipal tolls	Government tolls except when they compound for all tolls.
(ii) Motor lorries used solely for purposes of agriculture.	Do	Government tolls at all toll-gates.
(iii) Motor lorries other than (ii) above.	(i) The toll of the Municipality as per proviso I-C to Sch. II-B of the Regulation. (ii) Government tolls in the area noted in the permit.	Municipal tolls, other than (i) of column 2 for this item. Government tolls beyond the area specified in the permit.
(iv) Motor cabs ...	The tolls of the Municipality as per proviso 3 to Sch. II-C to the Regulation.	Municipal tolls other than (i) under heading Exempt of column 2 for this item. Government tolls except when they compound for all tolls under Section 20.
v) Motor buses ...	(i) Do ... (ii) All tolls in the area for which they have the permit.	All tolls outside the area permitted.

NOTE.—The exemption from Government tolls above specified does not apply to toll-gates specified in Section 20 and Schedule V of the Regulation.

Particulars of toll-gates at which the vehicle is exempted should be specially mentioned under the column "No tolls" (*vide* instructions in Appendix II to Tax Rules). Private motor cycles, motor cabs and motor cars may compound for all State Fund and District Fund tolls by the payment of a quarterly composition fee on the basis of the unladen weight of the vehicle. This composition fee is to be collected by the Licensing Officers and tokens issued. These tokens (*vide* Appendix III to the Motor Vehicle Tax Rules) are on white paper with the quarter printed in red ink.

For detailed rules, attention is invited to (Rules 6 to 14 and 23 to 26), Part II of the Mysore Motor Vehicles Tax Rules.

PRESS COMMUNIQUE.

THE ROAD TRAFFIC AND TAXES REGULATION.

No. P. 4101—*Legis.* 46-35, *dated 26th December* 1935.

The following communique, explaining briefly some of the principal provisions of the Road Traffic and Taxes Regulation, is issued for the information of the public :—

(1) From the date the Regulation comes into force, *viz.*, 1st January 1936, every motor vehicle used or kept for use in Mysore is subject to taxes detailed in paras 2 to 10 below. No motor vehicle shall be used on any public road unless the taxes have been paid and a license obtained.

Failure to pay the tax is an offence punishable with a fine of Rs. 50. The tax may be recovered as though it is a fine or an arrear of land revenue and the vehicle and accessories may be distrained and sold in whosoever's possession they may be.

(2) The taxes payable in respect of motor vehicles are as follows :—

I. Private motor vehicles.

(i) Every private motor cycle and motor car is subject to a "Vehicle Tax," payable half-yearly or annually.

(ii) The vehicle tax on motor cycles is Rs. 15 per year or Rs. 7-8-0 per half-year.

(iii) On motor cars the tax is leviable on the basis of unladen weight as follows :—

	Rate for half-year. Rs.
(*a*) Motor Cars weighing not more than 15 cwts. ...	12
(*b*) Do weighing more than 15 cwts. but not more than 40 cwts., unladen	18
(*c*) Do weighing 40 cwts. more than in weight unladen, called Heavy motor cars	50
(*d*) Motor cars constructed or adapted to carry eight persons or more including the driver (known popularly as private motor buses) other than those falling under item (*c*) above.	30

(4) Cars, popularly known as "Baby cars," mostly fall under class (*a*) *viz.*, those weighing not more than 15 cwts. as for example, Baby Austin, Austin, Ten four; Ford, Model Y. 8. H. P., Tudor, Fordor; Morris-minor, Opel 4 cylinder Tourer and Sedan, Singer, 9 H.P. tourer, Standard "little nine", Triumph 8 H.P. 4 Cylinder, etc.

(5) Most of the cars in use belong to class (*b*) above, *viz.*, those of the unladen weight of more than 15 cwts. as for example, Austin cars, other than those specified in para 4, Buick, Chevrolet, Fiat, Ford, Morris-Oxford, Morris Cowley, Standard, (other than those specified) Oldsmobile, Studebeker, Terraplane, etc.

6. From the date this Regulation comes into force, no municipal vehicle tax is payable on any motor vehicle.

7. *Tolls.*—Private motor cycles and motor cars which pay a vehicle tax are exempt from all *municipal* tolls in the State. They are, however, subject to tolls at toll-gates on State Fund and District Fund roads and bridges. The owners of these vehicles may, *at their option*, compound for such tolls throughout the State (except those on the bridges on the Cauvery and the Kabini at T.-Narsipur, on the Hemavati at Akkihebbal at Gorur and on the Dam at Krishnarajasagara) by the payment of a quarterly composition fee at the following rates :—

	Quarterly. Rs.	a.	p.
Motor cycles	5	0	0
Do with side car	7	8	0
Motor cars weighing not more than 15 cwts. unladen ...	15	0	0
Do weighing more than 15 cwts. but not more than 30 cwts. unladen and so on	20	0	0

This fee may be paid for the whole official year in advance in which case a rebate of 10 per cent is allowed. This *annual* composition comes into force from 1st July 1936.

(ii) Composition of tolls at a single toll-gate other than a frontier toll-gate, is also allowed in respect of a motor cycle or a motor car, not exceeding 30 cwts. in weight unladen and not constructed or adapted to carry more than seven persons, subject to an annual fee of Rs. 15 and Rs. 30 per annum respectively.

8. *Private Motor Lorries.*—(i) Private lorries are subject to a "road tax" based on the unladen weight of the vehicle. The rate is, on some typical lorries, as follows :—

	Rs.
(*a*) Motor Lorries exceeding 15 cwts. but not exceeding 25 cwts. unladen	50 per quarter
(*b*) Motor Lorries exceeding 25 cwts. but not exceeding 30 cwts. unladen	70 ,,
(*c*) Motor Lorries exceeding 30 cwts. but not exceeding 35 cwts. unladen	90 ,,

and so on according to unladen weight.

A higher rate is leviable in every case if the vehicle is not fitted on all wheels with pneumatic tyres.

(ii) Motor lorries are not subject to any Municipal Vehicle Tax. They are free from tolls of the Municipality within the limits of which the owner resides or carries on the business in respect of which the vehicle is used. If the owner does not reside in any municipality, he may get exemption from the tolls of the nearest municipality within a radius of 5 miles

(iii) The annual re-registration of motor lorries now in force is abolished. All motor lorries will in future be subject to the first or initial registration fee. Lorries already registered prior to the date of the Regulation coming into force are not liable to any further registration from the 1st of January 1936.

(iv) No motor lorry should be used on a road without a permit to be obtained from the District Magistrate. It is an offence to use the lorry without this permit. The permit prescribes the area in which the lorry is normally to work, though casual journeys outside the area are permitted. The District Magistrate has to take into account the nature, the extent and the requirements of the business on which the lorry is to be used in fixing the conditions such as the area or the class of goods to be carried.

(v) In the area covered by the permit, motor lorries are free of tolls on State Fund and District Fund Roads. Beyond this area they are liable to tolls.

(vi) Motor lorries used solely for agricultural purposes are liable to a "vehicle tax" of Rs. 30 per half-year. Any motor lorry which is used for the transport of agricultural produce along a public road shall not be considered to be used solely for agricultural purposes. Only those vehicles which are used *solely* for operations connected with agriculture and are not used for other purposes or for transport of produce, will fall under this class.

The owner has to satisfy the District Magistrate on this point, as it is only on his permit that a lorry will be charged this rate.

II. Public Service Motor Vehicles, i.e., Motor Vehicles let or plied for hire or reward.

9. *Motor cabs.*—(i) are subject to a Service Tax payable quarterly on the basis of the number of seats, one seat for the driver being free ;

(ii) are free of tolls of the Municipality at which the owner resides or carries on his business. If neither of these places is within the limits of a Municipality, the vehicle will be free of tolls at the nearest Municipality within a radius of five miles ;

(iii) are subject to tolls at other Municipalities ;

(iv) are subject to tolls on State Fund and District Fund Roads. They may, like private cars, compound for all these tolls by the payment of a quarterly composition fee, *vide* para above.

10. *Motor buses.*—

(i) Motor buses are liable to—

(*a*) a quarterly service tax based on the registered number of seats on the bus, two seats—one for the driver and the other for the conductor, being free of tax

and

(*b*) a mileage cess.

NOTE.—Motor buses plying solely within the Bangalore City Municipal area are exempt from the mileage cess

(ii) These buses are free of all tolls, Municipal and Government, in the area for which they hold the permit.

11. *Motor lorries let or plied for hire.*—

(i) are subject to a road tax at 1½ times the rate prescribed for the corresponding class of private lorries;

(ii) Sub-paras (ii) and (v) of rule 8 *re* private motor lorries apply to these also.

12. *Where to pay the tax.*—All Treasury Officers and the Superintendent of Police, Kolar Gold Fields are appointed "Licensing Officers" for the purpose of collecting taxes and granting licenses. The tax may be paid at any Government Treasury during working hours and license obtained. In the Kolar Gold Fields area, the tax is to be paid at the Bank of Mysore at Oorgaum to the credit of the Dewan's Deposit Account at Bangalore. On production of the receipt from the Bank, the District Superintendent of Police, Kolar Gold Fields will grant the license.

13. *How to pay the tax.*—(i) Every person tendering a tax will take the vehicle to the taxing office and fill up a declaration form in duplicate giving details of the vehicle.

(ii) He will also produce the certificate of Registration in which the tax paid has to be entered, according to the Regulation.

(iii) A new Registration certificate to suit this will be brought into force from about the third week of February. The owners of the vehicles will have to get this new form from the Inspector-General of Police before the taxes for the next quarter or half year, as the case may be, fall due. Licenses will not in subsequent periods be issued without this certificate.

(iv) Instructions have been issued to the Licensing officers not to delay the issue of the license in the 1st quarter or the half-year commencing with the 1st of January 1936 for want of a registration certificate. The persons tendering the taxes are advised to present the current registration certificate, as it would save delay and inconvenience to them and would enable them to fill up the declaration forms referred to sub para (i) above easily.

14. *Licenses.*—(i) On the tax due being collected, the Licensing Officer will issue a license. It is obligatory under the Regulation to carry this license on the vehicle in such manner as is prescribed by the Government. The Government have notified in Notification No. P. 3812—Legis. 46-35, dated 11th December 1935, published in the *Mysore Gazette* of 12th December 1935 that the license is to be carried on the vehicle either on the glass portion of the windscreen or in a weather-proof metal license-holder as prescribed therein *in a conspicuous position* so as to be clearly visible at all times by daylight to a person standing at the near (left) side of the vehicle, whether such a vehicle is moving or stationary. Failure to carry the license thus, is an offence punishable with fine which may extend to Rs. 50.

(ii) Every person in charge of a vehicle on a public road shall stop any vehicle and cause it to remain stationary when required to do so by any officer of the Traffic Board or any Police Officer in uniform. Any person failing to stop a motor vehicle when required to do so by any officer specified above will render himself liable to a fine which may extend to Rs. 50.

(iii) Vehicles exempt from taxes should obtain from licensing officers a license exempting them from the tax which should also be carried on the vehicle like other licenses.

15. *Vehicles out of use*—(i) *Derelict vehicles.*—The owners of vehicles which are permanently unfit for use should get the registration certificates in respect of them cancelled as taxes will be due on the vehicles as long as the Registration certificate is in force.

(ii) *Vehicles out of use for temporary periods.*—Taxes in the first instance must be paid in respect of all such vehicles.

16. *Refunds.*—(i) No refund of vehicle tax is allowed, even if the vehicle in respect of which it is paid is not used during the whole or any part of the period for which the tax has been paid.

(ii) A refund of Road Tax on motor lorries and of Service Tax on motor cabs and motor buses is allowed if the vehicle is not in use during the whole of the quarter or any continuous period thereof not being less than one calendar month, subject to the conditions notified in notification No. P. 3896—Legis. 46-35, dated 16th December, published in Part IV of the *Mysore Gazette*, of the 19th December. The license and the permit should be surrendered to the Inspector-General of Police immediately the vehicle gets out of use, together with an intimation as to the reason for the vehicle being out of use and the period it is likely to remain out of use.

(iii) Before the vehicle is again put in to use, the license and the permit should be obtained.

(iv) Refunds may, at the discretion of the officer, be granted at the following scale :—

	Amount to be refunded
(i) When the vehicle has not been used during the whole quarter.	Four-fifths of the tax paid
(ii) When the vehicle has not been used for a period not less than two continuous calendar months during the quarter but less than the whole quarter.	Three-fifths of the tax paid
(iii) When the vehicle has not been used for periods not less than one calendar month and less than two complete calendar months during the quarter.	Two-fifths of the tax paid

Time for the Payment of Taxes.—The taxes according to the Regulation are payable in advance for each quarter or half year. Government are issuing instructions that in the quarter or half-year commencing with 1st January 1936, time may be given till the 15th January and that no prosecutions for non-payment of taxes etc., should be launched before the 16th January.

In subsequent quarters, the period of grace will be up to and inclusive of the 7th day of the 1st month of the quarter or the half year, as the case may be.

THE ROAD TRAFFIC AND TAXES REGULATION :—TAXES ON MOTOR VEHICLES OF VISITING MOTORISTS.

No. P. 4118—*Legis.* 46-35, *dated 27th December* 1935.

The following Communique, explaining briefly the chief provision of the Mysore Road Traffic and Taxes Regulation and of the rules thereunder, regarding taxes on motor vehicles of persons not residing in, but visiting, Mysore for temporary periods from British Indian Provinces and other Indian States is issued for the information of the public ;—

(1) From the date the Regulation comes into force, *viz.*, 1st January 1936, no such motor vehicle shall make use of public roads in Mysore unless it has paid the taxes due under the Regulation. Failure to pay the tax, is an offence punishable with a fine of Rs. 50. In addition, the tax itself may be recovered as if it were a fine, or an arrear of land revenue, or by distraining and selling the vehicle and its accessories.

(2) Motor vehicles of visiting motorists are liable to the same taxes as those of the residents of the state. These taxes are as detailed below :—

(i) *Private mortor cycle and motor cars* are subject to a vehicle tax as follows :—

	Per half-year. Rs.	a.	p.
(*a*) Motor cycles	7	8	0
(*b*) Motor cars weighing not more than 15 cwts. unladen	12	0	0
(*c*) Motor cars weighing more than 15 cwts. unladen but not more than 40 cwts. unladen ..	18	0	0
(*d*) Heavy motor cars weighing more than 40 cwts. unladen	50	0	0
(*e*) Motor cars constructed or adapted to carry eight persons or more including the driver.	30	0	0

(ii) The payment of the vehicle Tax exempts the vehicles from all Municipal tolls.

(iii) Such vehicles are, however, subject to tolls on State Fund and District Fund roads and bridges. The owners or the persons in charge of the vehicles may, at their option, compound for all such tolls, except the tolls on the bridges, at T.-Narsipur, Akkihebbal, and Gorur and the dam at Krishnarajasagar, by the payment of a quarterly composition fee as follows :—

	Quarterly fee. Rs.	a.	p.
(i) Motor cycles	5	0	0
(ii) Do with side car	7	8	0
(iii) Motor cars weighing not more than 15 cwts. unladen	15	0	0
(iv) Motor cars weighing more than 15 cwts. but not more than 30 cwts. unladen ...	20	0	0

(3) (i) *Private motor lorries* are subject to a road tax, based on the unladen weight of the vehicle.

(ii) No lorry shall use a public road without a permit obtained from the District Magistrate. No charge is made for this permit.

(iii) These lorries are liable to all municipal tolls.

(iv) They are exempt from State Fund tolls on roads for which they hold the permit.

(4) *Vehicles let or plied for hire* :—

(a) *Motor cabs* are subject to a quarterly service tax based on the registered seating capacity of the vehicle. These are subject to Municipal and State Fund tolls. The latter may be compounded for, under the same conditions as those applicable to private motor cars, *Vide* para 2 (iii) above.

(b) (i) *Motor Buses* are liable to a service tax on Seating capacity and to a mileage cess of pies 9 per mile.

(ii) They are free of all tolls in the area for which they hold the permit.

(c) *Lorries let or plied for hire* are subject to a road tax at one and half times the rate for private lorries and are subject to the same conditions as private lorries in regard to tolls.

All vehicles let or plied for hire must obtain short term or special permits from the District Magistrate of the District through the limits of which such vehicles have to pass immediately on entering the State.

(5) (i) *Where to pay the taxes.*—Taxes may be paid at any Government Treasury or at the office of the Superintendent of Police, Kolar Gold Fields, during working hours on all days except holidays.

(ii) Arrangements are being made for the receipt of taxes and issue of licenses therefor at the frontier toll-gates specified below:—

(i) Attibele, on Bangalore–Hosur Road.

(ii) Nangli on the Bangalore–Madras Road.

(iii) Bhandipur Mysore–Ootacamund Road.

(iv) Periyapatna on the Mysore–Mercara Road.

(v) Haribar on the Bangalore–Dharwar Road.

In the early days of the quarter commencing with the 1st January 1936, this arrangement will not be in force. Till these arrangements come into force, the taxes must be paid at any Government treasury and license obtained.

(6) *Refunds* :—The taxes must in all cases be paid in advance for the quarter or half year, as the case may be. A refund of taxes for periods less than a quarter or half year is made as follows.—

	Amount refunded.
(i) Half yearly vehicle taxes on private motor cycles and motor cars.	
When the total period of the use of the vehicle does not exceed one calendar month during the half year.	A refund of half the tax paid.
(ii) When such period exceeds one calendar month.	No refund.

In the case of other vehicles liable to a quarterly road or service tax :—

	Amount refunded.
(i) When the total period of the use of the vehicle does not exceed one calendar month during the quarter.	3/5ths of the tax paid.
(ii) When the total period is more than one calendar month and does not exceed two calendar months during the quarter.	2/5ths of the tax paid.
(iii) When the total period is more than two calendar months.	No refund.

No refund of mileage cess is allowed.

The persons claiming refund must surrender the license or the license and the permit, as the case may be, to the officer empowered to grant refunds so as to reach him not later than two days after the date of the expiry of the period.

(7) *Carriage of license.*—Applications for refund should be made to the Inspector-General of Police, Bangalore, in regard to refund of taxes on all private vehicles and to the District Magistrate of the District granting the permit in regard to vehicles let or plied for hire.

The Regulation requires that the licenses granted on payment of the taxes should be carried on the vehicles, in the manner prescribed by Government. Government have notified in Notification No. P. 3812—Legis. 46-35, dated 11th December 1935, published in Part IV of the *Mysore Gazette*, that the license should be carried either on the left lower corner of the front glass of the windscreen, or on the near or left side of the vehicle, as prescribed therein, so as to be clearly visible at all times by daylight to a person standing at the near side of the vehicle.

By Order,
M. VENKATESA IYENGAR,
Secretary to Government,
General Department.

DEVELOPMENT SECRETARIAT

No. D. 3916—*J. S.* 21-35-4, *dated* 18*th December* 1935.

It is notified for general information that in accordance with the rules under Section 144 of the Mysore Companies Regulation, VIII of 1917, the Government of His Highness the Maharaja are pleased to sanction the grant of a temporary Auditor's Certificate to

1.	Name	...	Mr. C. R. Mohan Ram.
2.	Address	...	Accounts Clerk, Chief Electrical Engineer's Office, Bangalore.
3.	Languages accounts in which the holder is entitled to audit.	...	English and Tamil.

No. D. 3918—*J. S.* 22-35-4, *dated* 18*th December* 1935.

It is notified for general information that in accordance with the rules under Section 144 of the Mysore Companies Regulation, VIII of 1917, the Government of His Highness the Maharaja are pleased to sanction the grant of a temporary Auditor's Certificate to

1.	Name	...	Mr. C. Madhavamurthy Rao.
2.	Address	...	Auditor, Department of Industries and Commerce, Bangalore.
3.	Languages accounts in which the holder is entitled to audit.	...	English and Kannada.

By Order,
M. VENKATANARANAPPA,
Secretary to Government,
Development Department.